

# Index to Volume 13

## Author Index

ADLER, DONNA, <i>TAMRA: Changes in the Income Taxation of Individuals</i> .....	291
BAILEY, JOEL P., <i>Tax Years of Partnerships, S Corporations, and Personal Service Corporations: The Mechanics of Sections 444, 7519, and 280H</i> ....	227
BASI, BART A., KARNES, ALLAN & SOMMER, LYNDON, <i>Partnership Interests and Passive Activity Losses: The Seven Tests of Material Participation</i> .....	136
BRENNAN, DAVID R. & MEGAARD, SUSAN L., <i>Deducting Interest on Noncorporate Trade or Business Tax Deficiencies: Uncertainty Exists Under the New Temporary Regulations</i> .....	22
BURKE, J. MARTIN & FRIEL, MICHAEL K., <i>Reacquisitions of Seller-Financed Real Property: Evaluating Section 1038</i> .....	107
BURKE, J. MARTIN & FRIEL, MICHAEL K., <i>Recent Developments in the Income Taxation of Individuals: [The] Service Wins on Points: Interpreting Section 461(g)(2)</i> .....	274
<i>Uncowed by Bliss Dairy: Rojas v. Comm'r and the Scope of the Tax Benefit Rule</i> .....	86
GAC, EDWARD J. & O'NEIL, CHERIE J., <i>An Update on Innocent Spouse Protection</i> .....	157
GUTTENBERG, ARYEH & SCHABES, STUART M., <i>Article Digests</i> .....	103, 190, 282
HAMILL, JAMES R., <i>Dealer-Investor Status: Does It Still Matter?</i> .....	217
HIRSCHSON, LINDA B., <i>Postmortem Estate Planning: Disclaimers of Jointly Owned Accounts</i> .....	98

# Index to Volume 13

## Author Index

ADLER, DONNA, <i>TAMRA: Changes in the Income Taxation of Individuals</i> .....	291
BAILEY, JOEL P., <i>Tax Years of Partnerships, S Corporations, and Personal Service Corporations: The Mechanics of Sections 444, 7519, and 280H</i> ....	227
BASI, BART A., KARNES, ALLAN & SOMMER, LYNDON, <i>Partnership Interests and Passive Activity Losses: The Seven Tests of Material Participation</i> .....	136
BRENNAN, DAVID R. & MEGAARD, SUSAN L., <i>Deducting Interest on Noncorporate Trade or Business Tax Deficiencies: Uncertainty Exists Under the New Temporary Regulations</i> .....	22
BURKE, J. MARTIN & FRIEL, MICHAEL K., <i>Reacquisitions of Seller-Financed Real Property: Evaluating Section 1038</i> .....	107
BURKE, J. MARTIN & FRIEL, MICHAEL K., <i>Recent Developments in the Income Taxation of Individuals: [The] Service Wins on Points: Interpreting Section 461(g)(2)</i> .....	274
<i>Uncowed by Bliss Dairy: Rojas v. Comm'r and the Scope of the Tax Benefit Rule</i> .....	86
GAC, EDWARD J. & O'NEIL, CHERIE J., <i>An Update on Innocent Spouse Protection</i> .....	157
GUTTENBERG, ARYEH & SCHABES, STUART M., <i>Article Digests</i> .....	103, 190, 282
HAMILL, JAMES R., <i>Dealer-Investor Status: Does It Still Matter?</i> .....	217
HIRSCHSON, LINDA B., <i>Postmortem Estate Planning: Disclaimers of Jointly Owned Accounts</i> .....	98

KULSRUD, WILLIAM N., LEIBMAN, JORDAN H. & STERN, JERROLD, J., <i>Income Shifting Within the Family Unit: Analyzing the Current Opportunities</i> .....	249
LLEWELLYN, DON W., <i>TAMRA Corrections Clarify Fundamental Principles of the Generation-Skipping Tax</i> .....	330
MENEO, RONALD, MICHAEL, <i>The Wage Tax Corner: Employment Taxes, Responsible Persons, and Bankruptcy</i> .....	81
<i>Lender Liability Under Sections 6672 and 3505</i> ..	181
NUNNALLEE, WALTER, H., <i>Section 1374 Built-in Gains Tax After TAMRA—Improved But Needs More Fine-Tuning</i> .....	304
O'DELL, MICHAEL A. & BEDIENT, MARY H., <i>Planning for Personal Service Corporations: Avoiding the Quicksand</i> .....	123
OLSON, CAROL DUANE, <i>Recent Developments in Estate and Gift Taxation:</i>	
<i>Are Administration Expenses Allowed by a State Court Automatically Deductible Under Section 2053(a)(2)?</i> .....	188
<i>Claims Against the Estate: Effect of Events After Death</i> .....	185
PETRIE, GAIR B., <i>TAMRA: Selected Pension Changes</i>	317
PORTNEY, GERALD G. & GOLDBERG, WALTER S., <i>Practice Points:</i>	
<i>Substantial Understatement Penalty Update</i> .....	362
<i>The Taxpayers' Bill of Rights: An Idea Whose Time Has Come</i> .....	66
<i>Understanding the Information Returns Program</i> ..	264
RAABE, WILLIAM A. & BOUCHER, KAREN J., <i>Using Charitable Remainder Trusts in the Estate Plan</i> ..	3
RAPKIN, STEPHANIE G., <i>Planning After the Estate Freeze Legislation: The Joint Purchase</i> .....	241

RIER, STANLEY & GOODMAN, LEONARD, <i>Home Mortgage Indebtedness: Exchanging the Old Limitations for the New</i> .....	16
SCHABES, STUART M. & WARD, LANA S., <i>Article Digests</i>	374
SEIDEN, DONNA LITMAN, <i>The New Math for Alimony and Separate Maintenance Payments</i> .....	34
SOLOMON, HOWARD B., <i>The 1988 Temporary Passive Loss Regs Revisited: What a Tangled Web They Weave</i> .....	193
STORRER, PHILIP P. & LOWENTHAL, FRANKLIN, <i>Use of Present Value in Determining Profit Motive</i> .....	150
VOGEL, MARK A. & DAVIS, MARK D., <i>Federal Tax Intercept Program</i> .....	169

#### Title Index

Article Digests, Aryeh Guttenberg & Stuart M. Schabes	103, 190, 282
Article Digests, Stuart M. Schabes & Lana S. Ward ..	374
Dealer-Investor Status: Does It Still Matter?, James R. Hamill .....	217
Deducting Interest on Noncorporate Trade or Business Tax Deficiencies: Uncertainty Exists Under the New Temporary Regulations, David R. Brennan & Susan L. Megaard .....	22
Federal Tax Intercept Program, Mark A. Vogel & Mark D. Davis .....	169
Home Mortgage Indebtedness: Exchanging the Old Limitations for the New, Stanley Rier & Leonard Goodman .....	16
Income Shifting Within the Family Unit: Analyzing the Current Opportunities, William N. Kulsrud, Jordan H. Leibman & Jerrold J. Stern .....	249
[The] New Math for Alimony and Separate Maintenance Payments, Donna Litman Seiden .....	34

[The] 1988 Temporary Passive Loss Regs Revisted: What a Tangled Web They Weave, <i>Howard B. Solomon</i> .....	193
Partnership Interests and Passive Activity Losses: The Seven Tests of Material Participation, <i>Bart A. Basi, Allan Karnes &amp; Lyndon Sommer</i> .....	136
Planning for Personal Service Corporations: Avoiding the Quicksand, <i>Michael A. O'Dell &amp; Mary H. Bedient</i> .....	123
Planning After the Estate Freeze Legislation: The Joint Purchase, <i>Stephanie G. Rapkin</i> .....	241
Postmortem Estate Planning, <i>Linda B. Hirschson:</i> Disclaimers of Jointly Owned Accounts .....	98
Practice Points, <i>Gerald G. Portney &amp; Walter S. Goldberg:</i> Substantial Understatement Penalty Update .....	362
The Taxpayers' Bill of Rights: An Idea Whose Time Has Come .....	66
Understanding the Information Returns Program	264
Reacquisitions of Seller-Financed Real Property: Eval- uating Section 1038, <i>J. Martin Burke &amp; Michael K. Friel</i> .....	107
Recent Developments in Estate and Gift Taxation, <i>Carol Duane Olson:</i> Are Administration Expenses Allowed by a State Court Automatically Deductible Under Section 2053(a)(2)? .....	188
Claims Against the Estate: Effect of Events After Death .....	185
Recent Developments in the Income Taxation of Indi- viduals, <i>J. Martin Burke &amp; Michael K. Friel:</i> [The] Service Wins on Points: Interpreting Section 461(g)(2) .....	274

Uncowed by <i>Bliss Dairy: Rojas v. Comm'r</i> and the Scope of the Tax Benefit Rule .....	86
Section 1374 Built-in Gains Tax After TAMRA—Improved But Needs More Fine-Tuning, <i>Walter H. Nunnallee</i> .....	304
TAMRA: Changes in the Income Taxation of Individuals, <i>Donna Adler</i> .....	291
TAMRA Corrections Clarify Fundamental Principles of the Generation-Skipping Tax, <i>Don W. Llewellyn</i> .....	330
TAMRA: Selected Pension Changes, <i>Gair B. Petrie</i> .....	317
Tax Years of Partnerships, S Corporations, and Personal Service Corporations: The Mechanics of Sections 444, 7519, and 280H, <i>Joel P. Bailey</i> .....	227
Use of Present Value in Determining Profit Motive, <i>Philip P. Storrer &amp; Franklin Lowenthal</i> .....	150
[An] Update on Innocent Spouse Protection, <i>Edward J. Gac &amp; Cherie J. O'Neil</i> .....	157
Using Charitable Remainder Trusts in the Estate Plan, <i>William A. Raabe &amp; Karen J. Boucher</i> .....	3
[The] Wage Tax Corner, <i>Ronald Michael Meneo</i> : Employment Taxes, Responsible Persons, and Bankruptcy .....	81
Lender Liability Under Sections 6672 and 3505 ..	181

